

Exhibit C

FORM B10 (Official Form 10) (10/05)

United States Bankruptcy Court <u>SOUTHERN</u> District Of <u>NEW YORK</u>		AMENDED PROOF OF CLAIM
Name of Debtor Delphi Corporation and Delphi Automotive Systems, LLC		This Space For Court Use Only Claim #16573 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD)
Case Number 05-44481 05-44640		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): Tower Automotive, Inc.	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	<div style="border: 2px solid black; padding: 10px; font-size: 1.2em; font-weight: bold;">RECEIVED</div> <div style="border: 2px solid black; padding: 5px; font-size: 1.1em; font-weight: bold;">MAR 19 2007</div> <div style="border: 2px solid black; padding: 5px; font-size: 1.1em; font-weight: bold;">KURTZMAN CARSON</div>
Name and Address where notices should be sent: Tower Automotive, Inc. c/o Kirkland & Ellis LLP 200 East Randolph Drive Chicago, IL 60601		
Telephone Number: (312) 861-2000		
Last four digits of account or other number by which creditor identifies debtor:	Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim dated: 07/27/06 <div style="text-align: right; font-weight: bold;">Claim No. 15221</div>	This Space For Court Use Only
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> 1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other Please see the attached Exhibits </div> <div style="width: 50%;"> <input type="checkbox"/> Retired benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SS#: _____ Unpaid compensation for services performed from _____ to _____ <div style="text-align: center;">(date) (date)</div> </div> </div>		
2. Date debt was incurred: February 2, 2005		
3. If court judgment, date obtained:		
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations.		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Unsecured Nonpriority Claim \$14,540,878.50 <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority. </div> <div style="width: 50%;"> Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other - Setoff Value of Collateral \$ Amount of arrearage and other charges at the time case filed included in secured claim, if any: \$Please see the attached Exhibits </div> </div>		
<div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 407(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000), * earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5) </div> <div style="width: 50%;"> <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). * Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. </div> </div>		
5. Total Amount of Claim at Time Case Filed. See attached (Unsecured) See attached (Secured) (Priority) See attached Exhibits. (Total)		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: This amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SENT ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclosed a stamped, self-addressed envelope and copy of this proof of claim.		
Date	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Kathy Johnston Senior Vice President for Tower Automotive, Inc.	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for

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MAR-09-07 08:29AM FROM-Tower Automotive

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T-393 P.002/007 F-625

FORM B10 (Official Form 10) (10/05)

United States Bankruptcy Court <u>SOUTHERN</u> District Of <u>NEW YORK</u>		AMENDED PROOF OF CLAIM
Name of Debtor Delphi Corporation and Delphi Automotive Systems, LLC		Case Number 05-44481 05-44640
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		This Space For Court Use Only
Name of Creditor (The person or other entity in whom the debtor owes money or property) Tower Automotive, Inc.	<input type="checkbox"/> Check box if you are aware that someone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input checked="" type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	This Space For Court Use Only
Name and Address where notices should be sent: Tower Automotive, Inc. c/o Kirkland & Ellis LLP 200 East Randolph Drive Chicago, IL 60601	Telephone Number: (312) 861-2000	This Space For Court Use Only
Last four digits of account or other number by which creditor identifies debtor:		Check here <input type="checkbox"/> replaces if this claim <input checked="" type="checkbox"/> amends a previously filed claim dated: 07/27/06 Claim No. 15231
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other Please see the attached Exhibits		<input type="checkbox"/> Retired benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of your SSN: _____ Unpaid compensation for services performed from _____ (date) to _____ (date)
2. Date debt was incurred: February 2, 2005		3. If court judgment, date obtained:
4. Classification of Claim. Check the appropriate box or boxes that best describe your claim and state the amount of the claim at the time case filed. See reverse side for important explanations. Unsecured Nonpriority Claim \$14,540,878.50 <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured claim, all or part of which is entitled to priority Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 407(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000), * earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5)		Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other - Setoff Value of Collateral \$ _____ Amount of arrangement and other charges, if any: \$14,540,878.50 (the time case filed included in secured claim, if any: \$14,540,878.50) (Please see the attached Exhibits) <input type="checkbox"/> Up to \$2,225* of deposits toward prepayment, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(9). * Amounts are subject to adjustment on 1/1/08 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
5. Total Amount of Claim at Time Case Filed. See attached (Unsecured) See attached (Secured) See attached (Priority) See attached Exhibits. (Total)		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
6. Credits: This amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SENT ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclosed a stamped, self-addressed envelope and copy of this proof of claim.		This Space For Court Use Only
Date 3/8/07	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) Kathy Johnston Senior Vice President for Tower Automotive, Inc.	

Penalty for presenting fraudulent claim: Fine of up to \$300,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

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UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM	
In Re: <div style="text-align: center;">DELPHI CORPORATION, Debtor.</div>	Chapter 11 Case No. 05-44481 (RDD)	<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Date Stamped Copy Returned <input type="checkbox"/> No self addressed stamped envelope <input type="checkbox"/> No copy to return </div> <div style="text-align: right;"> Claim #15221 USBC SDNY Delphi Corporation, et al. 05-44481 (RDD) </div> </div>	
Name of Debtor Against Which Claim is Held DELPHI AUTOMOTIVE SYSTEMS LLC	Case No. of Debtor 05-44640		
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		<div style="font-size: 2em; font-weight: bold;">RECEIVED</div> <div style="font-size: 1.5em; font-weight: bold;">AUG 11 2006</div> <div style="font-size: 1.2em; font-weight: bold;">KURTZMAN CARSON</div>	
Name and address of Creditor: Tower Automotive, Inc. c/o Kirkland & Ellis LLP 200 East Randolph Drive Chicago, IL 60601 Telephone: (312) 861-2000 Telecopier: (312) 861-2200 Attn: Ryan B. Bennett, Esq.			
Account or other number by which creditor identifies debtor:		Check here if this claim: <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim	
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input type="checkbox"/> Taxes <input checked="" type="checkbox"/> Other <u>Please see Exhibit A</u> (explain) from _____ to _____		<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last Four Digits of your SS#: _____ Unpaid compensation for services performed _____	
2. Date debt was incurred: February 2, 2005		3. If court judgment, date obtained:	
4. Total Amount of Claim at Time Case Filed: \$ <u>Please see Exhibit A</u> (unsecured nonpriority) + \$ <u>Please see Exhibit A</u> (secured) + \$ _____ (unsecured priority) = \$ <u>Please see Exhibit A</u> (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.			
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
5. Secured Claim. <input checked="" type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other <u>Setoff</u> Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ <u>Please see Exhibit A</u>		7. Unsecured Priority Claim. <input type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ _____ Specify the priority of the claim: <input type="checkbox"/> Wages, salaries or commissions (up to \$4,925), earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(1).	
6. Unsecured Nonpriority Claim: <u>Please see Exhibit A</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		<div style="font-size: 0.8em;">THIS SPACE IS FOR COURT USE ONLY</div> <div style="border: 2px solid black; padding: 10px; margin: 10px auto; width: 150px;"> <div style="font-size: 1.5em; font-weight: bold; text-align: center;">RECEIVED</div> <div style="font-size: 0.8em; text-align: center;">CLAIMS PROCESSING CENTER USBC, SDNY</div> </div>	
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.			
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.			
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and a copy of this proof of claim.			
Date July 27, 2006	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): <div style="text-align: center;"> Kathy Johnston Senior Vice President for Tower Automotive, Inc. </div>		
Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment			



EXHIBIT A

UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK (MANHATTAN)

In re:) Chapter 11
)
DELPHI AUTOMOTIVE) Case No. 05-44640 -RDD
SYSTEMS LLC)
)
)
Debtor.)

PROOF OF CLAIM OF TOWER AUTOMOTIVE, INC. ¹

1. Tower Automotive, Inc. (together with its direct and indirect domestic subsidiaries, the "Claimant") is a creditor of the above-captioned debtor (the "Debtor") in the above-captioned proceedings pending in the U.S. Bankruptcy Court for the Southern District of New York (Manhattan), docketed under Case No. 05-44640-RDD. Kathy Johnston is duly authorized to file this Proof of Claim on behalf of the Claimant.

2. The Claimant expressly reserves the right to amend, modify and/or supplement this Proof of Claim at any time for whatever reason, including, without limitation, for the purpose of filing additional claims and/or to specify the amount of the Claimant's contingent, unmatured and/or unliquidated claims as they become non-contingent, matured and/or liquidated. By virtue of filing this Proof of Claim, the Claimant does not waive, and hereby expressly reserves, its right to pursue claims including, but not limited to, the claims described herein against the Debtor, based upon alternative legal theories.

3. By virtue of filing this Proof of Claim, the Claimant does not, and this Proof of Claim shall not be deemed to be, consent to the jurisdiction of this Court. The Claimant does not waive its right to dispute the jurisdiction of this Court to hear any proceeding, motion or other matter related to this Proof of Claim or any other rights of the Claimant apart from this Proof of Claim.

4. The Debtor was, at the time of the filing of the petition initiating this case, and still is indebted and liable to Claimant as described herein.

Claim

5. Claimant hereby asserts a secured claim in an unknown amount.

6. Claimant hereby further asserts an unsecured nonpriority claim in an unliquidated amount relative to Tower Automotive's rights to recover any preferential transfers pursuant to 11 U.S.C. § 547.

7. The Claimant reserves the right to amend this Proof of Claim.

¹ This Proof of Claim incorporates the documents attached hereto.

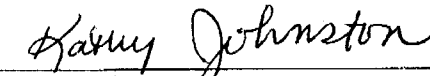
Miscellaneous

8. To the extent that the Debtor or any of its affiliates asserts claims against the Claimant of any kind, the Claimant reserves the right to assert that such claims by the Debtor and its affiliates are subject to rights of setoff and/or recoupment ("Setoff Rights"), which rights are treated as secured claims under the United States Bankruptcy Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy Code").

9. No judgment has been rendered on the claims at issue in this Proof of Claim.

Dated: July 27, 2006

Respectfully Submitted



Kathy Johnston
Senior Vice President for
Tower Automotive, Inc.

EXHIBIT B

VARNUM, RIDDERING, SCHMIDT
& HOWLETT LLP
Michael S. McElwee (P36088)
333 Bridge Street, N.W., Ste. 1700
Grand Rapids, MI 49504
Telephone: (616) 336-6827

DICONZA LAW, P.C.
Gerard DiConza (PGD 0890)
630 Third Avenue, 7th Floor
New York, New York 10017
Telephone: (212) 682-4940

Co-Counsel for Tower Automotive, Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X		:	
In re:	:	:	Chapter 11
	:	:	Case Nos. 05-10578 (ALG)
TOWER AUTOMOTIVE, INC., <i>et al.</i> ,	:	:	
	:	:	(Jointly Administered)
Debtors.	:	:	
-----X		:	
TOWER AUTOMOTIVE, INC., <i>et al.</i> ,	:	:	Adv. Pro. No. 07 _____ (ALG)
	:	:	
Plaintiffs,	:	:	
-against-	:	:	
DELPHI AUTOMOTIVE SYSTEMS, INC.,	:	:	
<i>et al.</i> ,	:	:	
	:	:	
Defendants.	:	:	
-----X		:	

COMPLAINT TO AVOID AND RECOVER
TRANSFERS PURSUANT TO 11 U.S.C. §§547, 548 AND 550

Tower Automotive, Inc. and certain of its subsidiaries and affiliates (collectively, "Tower" or "Plaintiffs"), the Plaintiffs and debtors in possession herein, by their special bankruptcy counsel, hereby state as for their Complaint against Delphi Automotive Systems LLC ("DAS" or "Defendant"), as follows:

INTRODUCTION

1. On February 2, 2005 (the "Petition Date"), each of the Tower debtors filed voluntary petitions for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York (the "Tower Chapter 11 Cases"). The Tower Chapter 11 Cases are jointly administered under Case No. 05-10578 (ALG).

2. Plaintiffs continue to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. Plaintiffs bring this action to avoid and recover certain transfers made, directly or indirectly, by Plaintiffs to the Defendant on or within 90 days prior to the Petition Date.

JURISDICTION AND PARTIES

4. This adversary proceeding is brought pursuant to Rule 7001 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") seeking to avoid and recover, in accordance with sections 547, 548 and 550 of the Bankruptcy Code, certain transfers (the "Transfers") that were made by the Plaintiffs to the Defendant totaling \$14,540,878.50 and pursuant to section 502(d) of the Bankruptcy Code to disallow any claims (collectively, the "Claims") filed by Defendant and any of its affiliates or subsidiaries (collectively, the "Delphi Debtors") against Tower unless and until the Delphi Debtors return the Transfers. A schedule identifying the Transfers is attached hereto as Exhibit 1.

5. This adversary proceeding is a "core" proceeding pursuant to 28 U.S.C. §§157(b)(2)(A) and (B).

6. This Court has jurisdiction over this adversary proceeding pursuant to 28 U.S.C. §1334.

7. Venue over this adversary proceeding resides in this Court pursuant to 28 U.S.C. §1409(a).

8. Plaintiff is a corporation organized under the laws of the State of Delaware, with its principal place of business located in the State of Michigan.

9. Upon information and belief, DAS is a Delaware limited liability company. On October 8 and 14, 2005, the Delphi Debtors each filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code in the United States Bankruptcy Court for the Southern District of New York. Their chapter 11 cases are jointly administered under Chapter 11 Case No. 05-44481 (RDD).

FIRST CAUSE OF ACTION
(Avoidance and Recovery of Preferential Transfers)

10. Plaintiffs repeat their allegations set forth in paragraphs 1 through 9 above, as if fully set forth herein.

11. On or within 90 days prior to the petition date, Plaintiffs made, or caused to be made, the Transfers to the Defendant.

12. The Transfers constitute transfers of interest in the Plaintiffs' property.

13. Plaintiffs made, or caused to be made, the Transfers to, or for the benefit of, Defendant.

14. Plaintiffs made, or caused to be made, the Transfers for, on or account of, antecedent debt owed to Defendant prior to the dates on which the Transfers were made (the "Debt").

15. Plaintiffs were insolvent for purposes of section 547(b) of the Bankruptcy Code when the Transfers were made.

16. The Transfers enabled Defendant to receive more than it would have received if: (i) Plaintiffs' cases were administered under Chapter 7 of the Bankruptcy Code; (ii) the Transfers had not been made; and (iii) Defendant had received payment of the Debt to the extent provided by the Bankruptcy Code.

17. Based upon the foregoing, the Transfers constitute avoidable preferential transfers pursuant to section 547(b) of the Bankruptcy Code and, in accordance with section 550(a) of the Bankruptcy Code, Plaintiffs may recover from the Defendant the amount of the Transfers, plus interest.

SECOND CAUSE OF ACTION
(Avoidance of Fraudulent Transfers)

18. Plaintiffs repeat the allegations set forth in paragraph 1 through 17 above, as if fully set forth herein.

19. The Transfers constitute transfers of an interest in Plaintiffs' property.

20. The Transfers were to or for the benefit of the Defendant.

21. Plaintiffs received less than reasonable equivalent value in exchange for some or all of the Transfers.

22. Upon information and belief, Plaintiffs were insolvent, or became insolvent, and/or had unreasonably small capital in relation to their businesses or their transactions at the time or as a result of the Transfers.

23. The Transfers were made within one year prior to the Petition Date.

24. Based on the foregoing, the Transfers constitute avoidable fraudulent transfers pursuant to §548(a)(1)(B) of the Bankruptcy Code and, in accordance with §550(a) of the Bankruptcy Code, Plaintiffs may recover from the Defendant the amount of the Transfers, plus interest.

THIRD CAUSE OF ACTION
(Disallowance of Claims)

25. Plaintiffs repeat the allegations set forth in paragraphs 1 through 24 above, as if fully set forth herein.

26. The Delphi Debtors have filed one or more proofs of claim against the Debtors.

27. The Defendant is the recipients of Transfers which constitute avoidable transfers pursuant to section 547(b) and §550(a) of the Bankruptcy Code.

28. Based on the foregoing, pursuant to section 502(d) of the Bankruptcy Code, the Claims must be disallowed until the Defendant returns the Transfers to Plaintiffs.

WHEREFORE, Plaintiffs respectfully request entry of a Judgment on their Complaint as follows:

- a. Avoiding and setting aside the Transfers pursuant to section 547(b) of the Bankruptcy Code;
- b. Awarding to Plaintiffs judgment in the amount equal to the Transfers, together with interest on such amount from the date of the Transfers;
- c. Disallowing the Claims unless and until Defendant returns the Transfers to the Plaintiffs pursuant to section 502(d) of the Bankruptcy Code;
- d. Awarding Plaintiffs, in addition to the amounts set forth above, their attorneys' fees, costs and other expenses incurred in this action, and

- e. Granting to Plaintiffs such other relief as the Court considers appropriate.

Respectfully submitted,

VARNUM, RIDDERING, SCHMIDT & HOWLETT LLP
Attorneys for Tower Automotive, Inc.

Dated: February 15, 2007

By: /s/ Michael S. McElwee
Michael S. McElwee (P36088)
Bridgewater Place
P.O. Box 352
Grand Rapids, MI 49501-0352
(616) 336-6827
msmcelwee@varnumlaw.com

AND

DiCONZA LAW, P.C.

By: /s/ Gerard DiConza
Gerard DiConza (GD 0890)
630 Third Avenue
New York, NY 10017
(212) 682-4940

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ID	NAME	PAY_INV_DATE	PAY_INV_AMT	PK_INV_NUM	LK_DET_GAS	VEN_NAME
60000514	DELPHI ENERGY & CHASSIS SYS.	11/5/2004	3,429,769.20	166009159	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	11/5/2004	921,765.60	166009161	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	11/5/2004	179,213.54	166009162	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	11/8/2004	215,698.99	166009158	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	11/8/2004	73,675.14	166009160	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	11/18/2004	7,245.00	166009163	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	12/7/2004	780,813.60	166009327	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	12/7/2004	313,092.80	166009324	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	12/7/2004	172,502.63	166009328	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	12/9/2004	68,093.69	166009326	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	12/15/2004	9,315.00	166009329	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	12/16/2004	3,445,804.86	166009325	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	1/18/2005	211,962.31	166009531	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	1/19/2005	1,719,944.00	166009532	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	1/19/2005	68,093.69	166009533	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	1/26/2005	2,184,448.15	166009564	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	1/26/2005	567,105.16	166009565	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	1/26/2005	154,740.14	166009566	LANSING LLC	DELPHI E&C
60000514	DELPHI ENERGY & CHASSIS SYS.	1/26/2005	17,595.00	166009567	LANSING LLC	DELPHI E&C
			14,540,878.50			



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March 13, 2007

VIA FEDERAL EXPRESS

United States Bankruptcy Court
Southern District of New York
Delphi Corporation Claims
One Bowling Green
Room 534
New York, NY 10004-1408

Re: Delphi Automotive Systems, LLC
Case No. 05-44481 (RDD)

Dear Clerk:

Enclosed for filing please an Amended Proof of Claim for the above-referenced matter. This filing amends Claim # 15221 previously filed on July 27, 2006.

I have enclosed an extra copy of the Proof of Claim, along with a self-addressed, stamped envelope. I would appreciate it if you could please return a time stamped copy.

Thank you for your assistance.

Very truly yours,

VARNUM, RIDDERING, SCHMIDT & HOWLETT LLP

Michael S. McElwee

MSM:sv
Enclosure

1372839_1.DOC

